

**Northern Complainant Aid Fund - Limited by Guarantee****Registered number:** 02652263**Balance Sheet****as at 31 March 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Creditors: amounts falling due within one year</b>	<b>4</b>	<b>(98)</b>	<b>(98)</b>
<b>Net current liabilities</b>		<b>(98)</b>	<b>(98)</b>
<b>Total assets less current liabilities</b>		<b>(98)</b>	<b>(98)</b>
<b>Creditors: amounts falling due after more than one year</b>	<b>5</b>	<b>(7,666)</b>	<b>(7,563)</b>
<b>Net liabilities</b>		<b>(7,764)</b>	<b>(7,661)</b>
<b>Capital and reserves</b>			
Profit and loss account		<b>(7,764)</b>	<b>(7,661)</b>
<b>Member's funds</b>		<b>(7,764)</b>	<b>(7,661)</b>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

J Ramdeen

Director

Approved by the board on 17 November 2023

# Northern Complainant Aid Fund - Limited by Guarantee

## Notes to the Accounts

for the year ended 31 March 2023

### 1 Accounting policies

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment	over 4 years
Fixtures and fittings	15% reducing balance basis

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

#### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### 2 Employees

	2023	2022
	Number	Number
Average number of persons employed by the company	-	-

### 3 Tangible fixed assets

	Fixtures and Fittings £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2022	34,886	2,509	37,395
At 31 March 2023	<u>34,886</u>	<u>2,509</u>	<u>37,395</u>
<b>Depreciation</b>			
At 1 April 2022	34,886	2,509	37,395
At 31 March 2023	<u>34,886</u>	<u>2,509</u>	<u>37,395</u>
<b>Net book value</b>			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Other creditors	<u>98</u>	<u>98</u>

<b>5 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Director's loan account	2,371	2,268
Other creditors	<u>5,295</u>	<u>5,295</u>
	<u>7,666</u>	<u>7,563</u>

### 6 Other information

Northern Complainant Aid Fund - Limited by Guarantee is a private company limited by shares and incorporated in England. Its registered office is:

45 Westgate  
Bradford  
West Yorkshire  
BD1 2TH

### 7 Company status and controlling party

The company is a private company limited by guarantee and consequently does not have a

share capital. Each of its members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The company is controlled by its members.

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